

Table 1 Revenue\*

R thousand	2021/22			2020/21		
	Revised estimate	March	Year to date	Audited outcome	March	Year to date
<b>Taxes on income and profits</b>	<b>910 106 874</b>	<b>84 576 427</b>	<b>912 870 032</b>	<b>718 180 499</b>	<b>74 378 420</b>	<b>718 180 499</b>
Personal income tax	553 529 186	51 780 250	553 951 488	487 011 071	46 650 487	487 011 071
Provisional tax, assessment payments and penalties	48 317 750	1 981 136	44 854 970	39 205 287	2 034 037	39 205 287
Employees tax	547 507 996	51 595 297	549 434 192	489 785 921	47 486 979	489 785 921
ETI credit - refunds granted against PAYE payment	(5 134 400)	(266 538)	(4 949 298)	(5 391 972)	(369 316)	(5 391 972)
ETI credit - refunds	(1 655 512)	(38 905)	(1 667 567)	(1 772 746)	(52 810)	(1 772 746)
PIT refunds	(35 506 649)	(1 490 739)	(33 720 808)	(34 815 418)	(2 448 402)	(34 815 418)
Tax on corporate income						
Corporate income tax	318 380 351	28 985 493	320 446 871	202 123 447	23 997 789	202 123 447
Secondary tax on companies	132 093	644	121 293	63 750	20 323	63 750
Withholding tax on dividends	32 050 144	3 202 505	33 308 179	24 791 612	3 095 437	24 791 612
Withholding tax on Interest	1)	40 869	468 752	490 305	71 117	490 305
Tax on Retirement Funds	-	-	(213)	-	-	-
Other	-	-	-	-	-	-
Interest on overdue income tax	5 535 041	566 668	4 573 663	3 710 242	542 668	3 710 242
Small business tax amnesty	-	-	-	72	-	72
<b>Taxes on payroll and workforce</b>	<b>18 932 767</b>	<b>1 899 310</b>	<b>19 335 917</b>	<b>12 250 229</b>	<b>1 618 947</b>	<b>12 250 229</b>
Skills development levy	18 932 767	1 899 310	19 335 917	12 250 229	1 618 947	12 250 229
<b>Taxes on property</b>	<b>19 693 303</b>	<b>2 398 233</b>	<b>22 032 795</b>	<b>15 946 618</b>	<b>1 774 479</b>	<b>15 946 618</b>
Estate, inheritance and gift taxes						
Donations tax	626 277	174 055	635 423	602 003	131 889	602 003
Estate duty	2 929 427	255 495	3 140 787	2 316 293	269 212	2 316 293
Taxes on financial and capital transactions						
Securities transfer tax	6 629 230	914 955	7 680 453	5 422 275	423 609	5 422 275
Transfer duties	9 508 369	1 053 729	10 576 131	7 606 047	949 770	7 606 047
<b>Taxes on goods and services</b>	<b>541 296 114</b>	<b>61 705 216</b>	<b>549 615 894</b>	<b>455 866 615</b>	<b>56 859 875</b>	<b>455 866 615</b>
Value-added tax	383 723 877	47 280 614	472 800 614	390 846 932	331 196 848	331 196 848
Domestic VAT	446 738 030	38 978 454	448 760 190	392 935 790	35 521 938	392 935 790
Import VAT	196 927 831	31 082 640	204 503 641	166 454 473	26 577 915	166 454 473
Refunds	(259 941 983)	(22 780 480)	(262 416 899)	(228 193 414)	(20 128 089)	(228 193 414)
Turnover tax for small businesses	6 811	763	8 793	8 513	259	8 513
Beer	48 211 956	5 369 518	49 566 892	32 273 031	7 342 063	32 273 031
Sorghum beer and sorghum flour	5 176	298	4 754	3 496	219	3 496
Wine and other fermented beverages	5 946 246	521 379	6 112 310	3 442 572	463 783	3 442 572
Spirits	11 462 890	1 297 065	11 307 490	7 642 522	1 814 879	7 642 522
Cigarettes and cigarette tobacco	9 157 845	578 933	8 958 630	7 536 755	1 182 779	7 536 755
Pipe tobacco and cigars	498 513	20 604	413 154	438 049	31 358	438 049
Petroleum products	951 737	63 187	745 552	685 488	54 807	685 488
Revenue from neighbouring countries	1 875 943	559 319	2 203 959	1 503 551	533 104	1 503 551
Ad valorem excise duties	4 276 262	21 281	4 725 140	3 385 507	29 211	3 385 507
Health promotion levy	2 210 621	173 378	2 182 323	2 046 177	182 444	2 046 177
General fuel levy	89 883 837	7 713 869	88 884 061	75 502 814	6 287 657	75 502 814
Of which:						
Carbon fuel levy	2 033 399	180 325	2 038 849	1 590 873	139 172	1 590 873
CFL Domestic	1 597 914	129 664	1 596 560	1 324 115	109 508	1 324 115
CFL Imported	435 485	50 660	442 290	266 758	29 664	266 758
Taxes on use of goods and on permission to use goods or perform activities						
Air departure tax	201 118	38 311	265 088	138 465	9 658	138 465
Plastic bag levy	611 353	161 141	658 136	581 434	139 040	581 434
Electricity levy	8 005 287	597 699	7 890 565	7 739 340	591 243	7 739 340
Incandescent light bulb levy	24 623	3 408	23 701	24 881	3 842	24 881
CO <sub>2</sub> tax - motor vehicle emissions	1 798 386	276 170	2 173 411	1 469 582	210 276	1 469 582
Tyre levy	663 300	61 702	715 735	601 143	76 037	601 143
International Oil Pollution Compensation Fund	2 347	-	-	2 671	-	2 671
Carbon tax	1 399 655	6 323	1 397 618	650 374	15 516	650 374
Other	276 679	1 038	257 500	245 837	866	245 837
<b>Taxes on international trade and transactions</b>	<b>57 041 647</b>	<b>8 947 120</b>	<b>59 912 542</b>	<b>47 455 394</b>	<b>7 138 640</b>	<b>47 455 394</b>
Import duties	48 388 666	7 625 837	50 056 218	41 832 938	6 360 101	41 832 938
Specific excise duties on imports	7 432 346	1 103 941	7 946 796	5 457 337	976 265	5 457 337
Health promotion levy on imports	78 229	9 566	77 510	67 429	11 310	67 429
Other	748 234	38 121	1 254 755	46 582	(231 478)	46 582
Miscellaneous customs and excise receipts	92 105	73 256	169 992	51 009	22 442	51 009
Diamond export duties	302 066	96 399	407 271	-	-	-
Export tax - Scrap metal	1	-	-	-	(6)	-
Stamp duties and fees	1	-	-	-	(6)	-
State miscellaneous revenue	4)	131	(10 059)	11 880	10 407	11 880
<b>Total tax revenue (gross)</b>	<b>1 547 070 505</b>	<b>159 526 438</b>	<b>1 563 757 120</b>	<b>1 249 711 235</b>	<b>141 780 762</b>	<b>1 249 711 235</b>
<b>Less: SACU payments</b>	<b>(45 966 211)</b>	<b>-</b>	<b>(45 966 212)</b>	<b>(63 395 240)</b>	<b>-</b>	<b>(63 395 240)</b>
<b>Total tax revenue (net of SACU payments)</b>	<b>1 501 104 294</b>	<b>159 526 438</b>	<b>1 517 790 908</b>	<b>1 186 315 995</b>	<b>141 780 762</b>	<b>1 186 315 995</b>
<b>Departmental revenue</b>	<b>47 963 911</b>	<b>1 757 259</b>	<b>43 483 839</b>	<b>52 053 464</b>	<b>7 410 188</b>	<b>52 053 464</b>
<b>Sales of goods and services other than capital assets</b>						
Sales by market establishments	57 790	4 324	50 403	68 901	21 660	68 901
Non-tax receipts	4 900	410	6 560	3 376	1 522	3 376
Administrative fees	839 930	18 746	333 511	391 301	126 132	391 301
Other sales	2 202 512	259 022	1 673 110	1 136 702	314 706	1 136 702
Selling of scrap or waste and other used current goods	9 414	354	6 564	5 505	(509)	5 505
<b>Transfers received</b>	<b>536 520</b>	<b>353 847</b>	<b>353 847</b>	<b>422 588</b>	<b>1 422</b>	<b>422 588</b>
<b>Fines penalties and forfeits</b>	<b>301 210</b>	<b>36 254</b>	<b>264 073</b>	<b>563 495</b>	<b>290 870</b>	<b>563 495</b>
<b>Interest, dividends and rent on land</b>						
Interest	7 144 373	362 521	5 508 243	6 678 995	2 667 906	6 678 995
Dividends	249 084	-	63	319 611	497	319 611
Rent on land	28 009 505	456 908	28 353 171	14 132 389	525 619	14 132 389
Of which:						
Mineral and petroleum royalties	27 978 513	456 413	28 339 336	14 227 647	631 191	14 227 647
<b>Sales of capital assets</b>	<b>431 660</b>	<b>1 968</b>	<b>113 061</b>	<b>124 108</b>	<b>22 620</b>	<b>124 108</b>
<b>Financial transactions in assets and liabilities</b>	<b>8 477 513</b>	<b>616 752</b>	<b>6 821 292</b>	<b>28 206 093</b>	<b>3 437 750</b>	<b>28 206 093</b>
Of which:						
NRF receipts	6)	5 339 507	5 870 948	25 769 918	1 637 061	25 769 918
<b>Total national government revenue</b>	<b>1 549 068 205</b>	<b>161 283 697</b>	<b>1 561 274 747</b>	<b>1 238 369 459</b>	<b>149 190 951</b>	<b>1 238 369 459</b>
<b>Reconciliation to total net revenue and revenue collected on Table 4</b>						
<b>Total national government revenue</b>	<b>1 549 068 205</b>	<b>161 283 697</b>	<b>1 561 274 747</b>	<b>1 238 369 459</b>	<b>149 190 951</b>	<b>1 238 369 459</b>
<b>Departmental revenue received but not yet paid to NRF</b>						
Departmental revenue collected	397 401	1 605 673	1 883 492	1 883 492	1 388 867	1 883 492
Departmental revenue received by the NRF	(736 345)	(19 746)	(9 273 555)	(9 742 352)	(2 626 420)	(9 742 352)
<b>Other revenue received by the NRF</b>	<b>288 757</b>	<b>1 945 698</b>	<b>1 945 698</b>	<b>1 791 459</b>	<b>149 722</b>	<b>1 791 459</b>
ICASA	198 251	1 833 615	1 504 974	1 199 088	1 504 974	1 504 974
Financial Intelligence Centre Act	460	19 284	44 743	1 134	44 743	44 743
SARB Discovery	-	-	1 500	1 500	1 500	1 500
SARB Deutsche Bank	-	-	28 000	28 000	28 000	28 000
SARB Sanlam Life	-	-	1 000	-	-	-
SARB Fedgro Sanctions	-	-	130	-	-	-
Secret Service Account	5 980	7 336	-	-	-	-
Proceeds of organised Crime Act	52	319	2 617	-	-	2 617
DTI Various Entities	121	-	-	-	-	-
Competition Commission	83 893	83 893	209 625	-	-	209 625
Revenue collected on behalf of the RAF	44 084 776	4 060 004	47 279 353	40 628 194	3 839 369	40 628 194
Revenue collected on behalf of the UIF	17 915 790	1 981 687	21 432 659	18 395 499	1 680 699	18 395 499
<b>Total net revenue</b>	<b>1 681 011 547</b>	<b>1 633 538 129</b>	<b>1 301 068 103</b>	<b>1 549 999 607</b>	<b>1 301 068 103</b>	<b>1 301 068 103</b>
Cash balance NRF	(755)	(755)	1 605	42 833	19 964	42 833
Direct transfer from NRF to the RAF	(3 904 400)	(3 904 400)	(47 058 717)	(40 559 570)	(3 989 449)	(40 559 570)
Direct transfer from NRF to the UIF	(1 823 652)	(21 131 671)	(21 131 671)	(18 610 588)	(1 595 976)	(18 610 588)
CARA added as part of cash revenue in Table 4	18 304	41 162	(64 864)	(37 091)	(64 864)	(64 864)
<b>Revenue collected according to Table 4</b>		<b>162 301 044</b>	<b>1 565 390 507</b>	<b>1 241 875 914</b>	<b>149 397 053</b>	<b>1 241 875 914</b>

1) The decrease in payments in August 2021 was due to the payment of refunds.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

3) Excise duties collected by Botswana, Lesotho, Namibia and Eswatini.

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements.

6) NRF receipts (previously classified as extra ordinary receipts), for more details see Table 5.

7) Other revenue received by the NRF that is not classified as Departmental Revenue.

\*) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database.